

requirements for holding of a hearing; and providing that, upon notification, a vendor may waive the hearing.

BY repealing

Article 81 - Revenue and Taxes
Section 332
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

BY adding to

Article 81 - Revenue and Taxes
Section 332
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

[332.

Whenever a vendor makes sales through vending machines or in any other manner making collection of the tax impractical as provided herein, the Comptroller may:

(a) Authorize such vendors to prepay the tax and waive collection from the purchaser.

(b) Require vendors so authorized, to furnish bond sufficient to secure prepayment of the tax and to print upon the property sold a statement to the effect that the tax has been paid in advance.

(c) The terms and conditions of this section shall be inapplicable unless the vendor shall make application to the Comptroller for the authority herein contained, and unless the Comptroller, after hearing, shall find that the conditions of the vendor's business are such as to render impracticable the collection of the tax in the manner otherwise provided under this subtitle.]

332.

(A) IF THE NATURE OF A VENDOR'S BUSINESS MAKES IT IMPRACTICAL TO COLLECT THE RETAIL SALES TAX AT THE TIME OF A RETAIL SALE, THE VENDOR MAY APPLY TO THE COMPTROLLER FOR AUTHORITY TO PREPAY THE RETAIL SALES TAX. IF PREPAYMENT AUTHORITY IS GRANTED, THE PREPAYMENT CONSTITUTES A WAIVER OF THE DUTY TO COLLECT THE RETAIL SALES TAX FROM THE PURCHASER.